



Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534 Report Period Beginning: 01/01/04 Ending: 12/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>212</u>	Skilled (SNF)	<u>212</u>	<u>77,592</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>212</u>	TOTALS	<u>212</u>	<u>77,592</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>4,078</u>	<u>1,357</u>	<u>9,691</u>	<u>15,126</u>	8
9	SNF/PED					9
10	ICF	<u>29,910</u>	<u>9,080</u>	<u>1,974</u>	<u>40,964</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>33,988</u>	<u>10,437</u>	<u>11,665</u>	<u>56,090</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.29%

SEE ACCOUNTANTS' COMPILATION REPORT

D. How many bed-hold days during this year were paid by Public Aid?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 12/01/01

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 12/01/01 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number of beds certified 212 and days of care provided 9,691

Medicare Intermediary AdminiStar Federal

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/04 Fiscal Year: 12/31/04

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #      0045534      Report Period Beginning:      01/01/04      Ending:      12/31/04

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	292,853	39,988	9,044	341,885		341,885		341,885			1
2	Food Purchase		298,358		298,358	(65,660)	232,698	(553)	232,145			2
3	Housekeeping	178,804	37,793	75,107	291,704		291,704		291,704			3
4	Laundry	60,798	26,262	48,981	136,041		136,041		136,041			4
5	Heat and Other Utilities			172,279	172,279		172,279	(6,286)	165,993			5
6	Maintenance	75,656	22,856	69,117	167,629		167,629	(3,023)	164,606			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	608,111	425,257	374,528	1,407,896	(65,660)	1,342,236	(9,862)	1,332,374			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			96,500	96,500		96,500		96,500			9
10	Nursing and Medical Records	2,982,615	184,194	29,836	3,196,645		3,196,645	(34)	3,196,611			10
10a	Therapy	118,471	46	2,192	120,709		120,709		120,709			10a
11	Activities	147,550	29,166	3,074	179,790		179,790	(8,261)	171,529			11
12	Social Services	149,865		4,452	154,317		154,317		154,317			12
13	Nurse Aide Training											13
14	Program Transportation			2,109	2,109		2,109		2,109			14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	3,398,501	213,406	138,163	3,750,070		3,750,070	(8,295)	3,741,775			16
	<b>C. General Administration</b>											
17	Administrative	105,864		185,235	291,099		291,099	(66,656)	224,443			17
18	Directors Fees											18
19	Professional Services			109,702	109,702		109,702	(28,080)	81,622			19
20	Dues, Fees, Subscriptions & Promotions			285,927	285,927		285,927	(207,838)	78,089			20
21	Clerical & General Office Expenses	79,583	67,465	299,985	447,033		447,033	(101,635)	345,398			21
22	Employee Benefits & Payroll Taxes			538,054	538,054	65,660	603,714		603,714			22
23	Inservice Training & Education											23
24	Travel and Seminar			11,864	11,864		11,864	(4,269)	7,595			24
25	Other Admin. Staff Transportation			3,102	3,102		3,102	92	3,194			25
26	Insurance-Prop.Liab.Malpractice			182,728	182,728		182,728	70	182,798			26
27	Other (specify):*							29,965	29,965			27
28	<b>TOTAL General Administration</b>	185,447	67,465	1,616,597	1,869,509	65,660	1,935,169	(378,351)	1,556,818			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,192,059	706,128	2,129,288	7,027,475		7,027,475	(396,508)	6,630,967			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			103,491	103,491		103,491	253	103,744			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			97,835	97,835		97,835	(4,861)	92,974			32
33	Real Estate Taxes			320,717	320,717		320,717		320,717			33
34	Rent-Facility & Grounds			1,002,182	1,002,182		1,002,182		1,002,182			34
35	Rent-Equipment & Vehicles			9,753	9,753		9,753	4,181	13,934			35
36	Other (specify):*											36
37	TOTAL Ownership			1,533,978	1,533,978		1,533,978	(427)	1,533,551			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	693	536,171	639,675	1,176,539		1,176,539		1,176,539			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			17,684	17,684		17,684	(15,432)	2,252			41
42	Provider Participation Fee			116,388	116,388		116,388		116,388			42
43	Other (specify):*	2,066			2,066		2,066	(2,066)				43
44	TOTAL Special Cost Centers	2,759	536,171	773,747	1,312,677		1,312,677	(17,498)	1,295,179			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,194,818	1,242,299	4,437,013	9,874,130		9,874,130	(414,433)	9,459,697			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(7,306)	30		9
10	Interest and Other Investment Income	(853)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(553)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(104)	21		18
19	Entertainment	(4,806)	24		19
20	Contributions	(8,050)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(97,965)	21		24
25	Fund Raising, Advertising and Promotional	(198,850)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,340)	20		28
29	Other-Attach Schedule	(240,746)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (560,573)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	146,140		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 146,140		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (414,433)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Report Period Beginning:

Ending:

ID#

0045534

01/01/04

12/31/04

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Sweet Shop Revenue	\$ (15,432)	41	1
2	Marketing Wages	(2,066)	43	2
3	Patient Needs	(2,486)	11	3
4	Patient Clothing	(5,775)	11	4
5	Cable	(9,323)	5	5
6	Bank Charges	(8,171)	21	6
7	COPE Dues	(4,050)	20	7
8	Non-Allowable Interest Expense	(6,000)	32	8
9	Capitalized Repairs & Maintenance	(7,438)	6	9
10	Misc. Income	(121)	21	10
11	Jury Duty Income	(34)	10	11
12	Seminar - Out of State	(45)	24	12
13	Seminar - FYE 2005	(29)	24	13
14	Prior Year Legal	(5,048)	19	14
15	Non-Allowable Legal	(24,430)	19	15
16	Non Reimbursable Fees	(150,000)	21	16
17	Seminar Expense	(298)	24	17
18				18
19				19
20				20
21				21
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92				92
93				93
94				94
95				95
96				96
97				97
98				98
99				99
100				100
101	Total	(240,746)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/04

Ending:

12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(553)											(553)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(9,323)		3,037									(6,286)	5
6	Maintenance	(7,438)		4,415									(3,023)	6
7	Other (specify):*													7
8	TOTAL General Services	(17,314)		7,452									(9,862)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(34)											(34)	10
10a	Therapy													10a
11	Activities	(8,261)											(8,261)	11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(8,295)											(8,295)	16
	C. General Administration													
17	Administrative			(66,656)									(66,656)	17
18	Directors Fees													18
19	Professional Services	(29,478)		1,398									(28,080)	19
20	Fees, Subscriptions & Promotions	(212,290)		4,452									(207,838)	20
21	Clerical & General Office Expenses	(256,361)		154,726									(101,635)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(5,178)		909									(4,269)	24
25	Other Admin. Staff Transportation			92									92	25
26	Insurance-Prop.Liab.Malpractice			70									70	26
27	Other (specify):*			29,965									29,965	27
28	TOTAL General Administration	(503,307)		124,956									(378,351)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(528,916)		132,408									(396,508)	29



SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(7,306)		7,559									253	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(6,853)		1,992									(4,861)	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds													34
35	Rent-Equipment & Vehicles			4,181									4,181	35
36	Other (specify):*													36
37	TOTAL Ownership	(14,159)		13,732									(427)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops	(15,432)											(15,432)	41
42	Provider Participation Fee													42
43	Other (specify):*	(2,066)											(2,066)	43
44	TOTAL Special Cost Centers	(17,498)											(17,498)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(560,573)		146,140									(414,433)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

YES

X NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	NUCARE SERVICES CORP.	100.00%	\$ 3,037	\$	3,037 15
16	V	6	REPAIRS AND MAINT.				4,415		4,415 16
17	V	17	ADMINISTRATIVE - NON-OWNER				30,019		30,019 17
18	V	19	PROFESSIONAL FEES				1,398		1,398 18
19	V	20	FEES SUBSCRIPTIONS				4,452		4,452 19
20	V	21	CLERICAL & GENERAL				154,726		154,726 20
21	V	24	SEMINARS AND EDUCATION				909		909 21
22	V	25	ADMIN. STAFF TRAVEL				92		92 22
23	V	26	INSURANCE				70		70 23
24	V	27	EMPLOYEE BEN. GEN. ADMIN.				23,213		23,213 24
25	V	30	DEPRECIATION				7,559		7,559 25
26	V	32	INTEREST EXPENSE				1,992		1,992 26
27	V	34	BUILDING RENT						
28	V	35	EQUIPMENT RENTAL				4,181		4,181 28
29	V								29
30	V	17	ADMIN. - R. HARTMAN				17,411		17,411 30
31	V	17	ADMIN. - B. CARR				15,591		15,591 31
32	V	17	ADMIN. - D. HARTMAN				55,558		55,558 32
33	V	27	EMP. BEN. - R. HARTMAN				1,651		1,651 33
34	V	27	EMP. BEN. - B. CARR				796		796 34
35	V	27	EMP. BEN. - D. HARTMAN				4,305		4,305 35
36	V								36
37	V	17	MANAGEMENT FEE	185,235					(185,235) 37
38	V								38
39	Total			\$ 185,235			\$ 331,375	\$ *	146,140 39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Workmans Compensation	\$ 80,703	Diamond Insurance		\$ 80,703	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 80,703			\$ 80,703	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT



VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr. # 0045534 Report Period Beginning: 01/01/04 Ending: 12/31/04

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Robert Hartman	Owner	Administrative	13.00%	See Attached	3.20	6.40%	Salary Alloc.	\$ 17,411	17-7	1
2	Barry Carr	Owner	Administrative	42.00%	See Attached	4.57	9.14%	Mgmt Fee, Sal	15,591	17-7	2
3	David Hartman	Owner	Administrative	10.00%	See Attached	8.00	20.00%	Salary Alloc.	73,273	17-1,17-7	3
4	Michael Harris	Owner	Administrative	17.63%	See Attached	13.83	34.58%				4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 106,275		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #    0045534    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☒

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.# 0045534

Report Period Beginning:

01/01/04Ending: 12/31/04

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

NUCARE SERVICES CORP.

Street Address

7257 N. LINCOLN AVENUE

City / State / Zip Code

LINCOLNWOOD, IL 60712

Phone Number

( 847) 933-2600

Fax Number

( 847) 933-2601

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS	756,764	9	\$ 29,620	\$	77,592	\$ 3,037	1
2	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	756,764	9	43,055		77,592	4,415	2
3	17	ADMINISTRATIVE - NON-OWN	AVAIL. CENSUS DAYS	756,764	9	292,782	286,867	77,592	30,019	3
4	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	756,764	9	13,637		77,592	1,398	4
5	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	756,764	9	43,417		77,592	4,452	5
6	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	756,764	9	1,509,058	1,239,144	77,592	154,726	6
7	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	756,764	9	8,870		77,592	909	7
8	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	756,764	9	894		77,592	92	8
9	26	INSURANCE	AVAIL. CENSUS DAYS	756,764	9	682		77,592	70	9
10	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	756,764	9	226,398		77,592	23,213	10
11	30	DEPRECIATION	AVAIL. CENSUS DAYS	756,764	9	73,728		77,592	7,559	11
12	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	756,764	9	19,426		77,592	1,992	12
13	34	BUILDING RENT	AVAIL. CENSUS DAYS	756,764	9			77,592		13
14	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	756,764	9	40,782		77,592	4,181	14
15										15
16	17	ADMIN. - R. HARTMAN	AVG. HOURS WORKED	31	9	170,000	170,000	3	17,411	16
17	17	ADMIN. - B. CARR	AVG. HOURS WORKED	45	9	152,234	152,234	5	15,591	17
18	17	ADMIN. - D. HARTMAN	AVG. HOURS WORKED	8	9	55,558	54,772	8	55,558	18
19	27	EMP. BEN. - R. HARTMAN	AVG. HOURS WORKED	31	9	16,119		3	1,651	19
20	27	EMP. BEN. - B. CARR	AVG. HOURS WORKED	45	9	7,772		5	796	20
21	27	EMP. BEN. - D. HARTMAN	AVG. HOURS WORKED	8	9	4,305		8	4,305	21
22										22
23										23
24										24
25	TOTALS					\$ 2,708,337	\$ 1,903,018		\$ 331,375	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #      0045534      Report Period Beginning:      01/01/04      Ending:      12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☒      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization      Diamond Insurance  
Street Address      40 Skokie Blvd. Suite 105  
City / State / Zip Code      Northbrook, IL 60062  
Phone Number      ( 847) 559-1022  
Fax Number      (            )

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8  Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	22	Workers Compensation	Direct Allocation		\$	\$		\$ 80,703	1
	2									2
	3									3
	4									4
	5									5
	6									6
	7									7
	8									8
	9									9
	10									10
	11									11
	12									12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	21									21
	22									22
	23									23
	24									24
	25	TOTALS				\$	\$		\$ 80,703	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #    0045534    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

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( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #    0045534    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #    0045534    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #    0045534    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

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( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #    0045534    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #    0045534    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Forest Villa Nrsg. & Rehab Ctr.      #    0045534    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office  
or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
Name of Lender		Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$					\$	1
2													2
3													3
4													4
5	See Supplemental Schedule												5
	Working Capital												
6	LaSalle Bank		X	Working Capital				1,320,000				46,687	6
7	LaSalle Bank		X	Working Capital				748,611				31,093	7
8	See Supplemental Schedule											16,046	8
9	TOTAL Facility Related						\$	2,068,611			\$	93,826	9
	B. Non-Facility Related*												
10	Interest Income		X									(853)	10
11													11
12													12
13	See Supplemental Schedule												13
14	TOTAL Non-Facility Related						\$				\$	(853)	14
15	TOTALS (line 9+line14)						\$	2,068,611			\$	92,973	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line #

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$	\$			\$	1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	TOTAL Long-Term											7	
	Working Capital												
8	Forest Villa Option						\$	\$			\$ 14,054	8	
9	Allocation from NuCare		X								1,992	9	
10												10	
11												11	
12												12	
13												13	
14	TOTAL Working Capital										16,046	14	
	B. Non-Facility Related*												
15							\$	\$			\$	15	
16												16	
17												17	
18												18	
19												19	
20	TOTAL Non-Facility Related											20	

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT



## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

## B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		
1. Real Estate Tax accrual used on 2003 report.	\$	18,954	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	241,877	2	
3. Under or (over) accrual (line 2 minus line 1).	\$	222,923	3	
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	97,794	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	320,717	7	
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	1999	_____	8	
	2000	_____	9	
	2001	236,581	10	
	2002	239,740	11	
	2003	258,217	12	
<b>The amount on line 2 does not match the amount on line 12. The facility does not pay the real estate tax bill.</b>				
<b>A portion of there lease expense is designated as real estate tax expense.</b>				

FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	\$ _____
14	PLUS APPEAL COST FROM LINE 5	\$ _____
15	LESS REFUND FROM LINE 6	\$ _____
16	AMOUNT TO USE FOR RATE CALCULATION	\$ _____

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

**SEE ACCOUNTANTS' COMPILATION REPORT**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAMEForest Villa Nrsg. & Rehab Ctr.COUNTYCook

FACILITY IDPH LICENSE NUMBER0045534

CONTACT PERSON REGARDING THIS REPORTSteve Lavenda

TELEPHONE(847)236-1111FAX #:(847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 10-30-317-030-0000	Long Term Care Property	\$ 108,778.55	\$ 108,778.55
2. 10-30-317-044-0000	Long Term Care Property	\$ 149,438.40	\$ 149,438.40
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 258,216.95	\$ 258,216.95

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.**

FACILITY NAME	<u>Forest Villa Nrsg. &amp; Rehab Ctr.</u>	COUNTY	<u>Cook</u>
---------------	--	--------	-------------

FACILITY IDPH LICENSE NUMBER 0045534

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

### A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
<b>TOTALS</b>		\$	\$

### B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?                 YES                 NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

### C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 31,000

B. General Construction Type: Exterior Brick Frame Steel Number of Stories

C. Does the Operating Entity?

☐ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☒ (c) Rent from Completely Unrelated Organization.

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☐ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Alloc from 7257 N. Lincoln Ave LLC			\$ 4,111	1
2					2
3	TOTALS			\$ 4,111	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9								-		-	9
10								-		-	10
11								-		-	11
12								-		-	12
13								-		-	13
14								-		-	14
15								-		-	15
16								-		-	16
17								-		-	17
18								-		-	18
19								-		-	19
20								-		-	20
21								-		-	21
22								-		-	22
23								-		-	23
24								-		-	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)							67
68	Related Party Allocations (Pages 12-REP & 12A-REP)	63,265	1,929		1,999	70	2,139	68
69	Financial Statement Depreciation		40,873			(40,873)		69
70	TOTAL (lines 4 thru 69)	\$ 63,265	\$ 42,802		\$ 1,999	\$ (40,803)	\$ 2,139	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 63,265	\$ 42,802		\$ 1,999	\$ (40,803)	\$ 2,139	1
2	Lights	2002	1,244		20	249	249	726	2
3	Lights	2002	2,431		20	486	486	1,378	3
4	Locks And Grab Rails	2002	1,574		20	157	157	394	4
5	Construction	2002	21,000		20	1,050	1,050	3,150	5
6	Ata Unit/Installation	2002	1,019		20	51	51	153	6
7	Wallcovering/Borders	2002	8,027		20			8,027	7
8	Border/Wallpaper	2002	1,280		20			1,280	8
9	Rebuild Storm Basin	2002	2,650		20	133	133	398	9
10	Carpet Tiles	2002	3,991		20	200	200	599	10
11	Canopy	2002	4,785		20	239	239	698	11
12	Canopy	2002	1,926		20	96	96	281	12
13	Sprinkler Heads/Flow Switch	2002	3,990		20	200	200	582	13
14	Furnish/Intall Sheet Vinyl	2002	8,830		20	442	442	1,288	14
15	Install Carpet Tiles	2002	6,240		20	312	312	910	15
16	Wallpaper/Borders	2002	11,182		20			11,182	16
17	Handrails	2002	8,708		20	435	435	1,270	17
18	Wallpaper Hanging	2002	4,800		20			4,800	18
19	Wallcovering/Borders	2002	711		20			711	19
20	Wallcovering For Library	2002	831		20			831	20
21	Install Recessed Lighting	2002	2,920		20	146	146	414	21
22	Reroofing	2002	29,950		20	1,498	1,498	4,118	22
23	Wallpaper Hanging	2002	1,500		20			1,500	23
24	Various Signs	2002	1,700		20	85	85	234	24
25	Canopy Consulting	2002	900		20	45	45	124	25
26	Install Vinyl Flooring	2002	6,970		20	349	349	958	26
27	Work On Dialysis Unit	2002	2,003		20	100	100	275	27
28	2 Sinks	2002	1,052		20	53	53	145	28
29	Landscape Architectural Serv.	2002	1,536		20	102	102	282	29
30	Wallcovering Corridor	2002	852		20			852	30
31	Nurse Call/Annunciator Panel	2002	1,586		20	106	106	291	31
32	Reface 99 Doors/Elev.Interior	2002	12,050		20	603	603	1,657	32
33	Install 2 Fire Dampers	2002	2,175		20	109	109	299	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 223,678	\$ 42,802		\$ 9,245	\$ (33,557)	\$ 51,946	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 223,678	\$ 42,802		\$ 9,245	\$ (33,557)	\$ 51,946	1
2	Dialysis Plumbing	2002	10,000		20	500	500	1,333	2
3	Wallpaper Hanging	2002	1,500		20	75	75	200	3
4	Wallpaper Hanging	2002	4,400		20			4,400	4
5	Electrical And Lights	2002	1,610		20	81	81	215	5
6	Install 4 Door Holders	2002	895		20	45	45	131	6
7	Computer Network	2002	2,044		20	102	102	298	7
8	Final Landscape Plan	2002	319		20	21	21	57	8
9	Installation Wallcoverings	2002	16,797		20	613	613	2,240	9
10	Window Treatments	2002	1,370		20	137	137	365	10
11	Blinds	2002	876		20	88	88	234	11
12	Electrical Installation	2002	2,147		20	107	107	286	12
13	Pull Stations/Repair Panel	2002	941		20	47	47	129	13
14	Pull Stations Nurse Call	2002	912		20	46	46	122	14
15	3 Fire Dampers	2002	2,870		20	144	144	383	15
16	New Landscaping In Front	2002	14,450		20	963	963	2,489	16
17	Sprinkler System Repair	2002	1,925		20	96	96	257	17
18	Exterior Sign & Permit	2002	6,025		20	402	402	1,105	18
19	Outlets	2002	2,957		20	148	148	382	19
20	Smoke Detectors	2002	798		20	40	40	103	20
21	Electric Lines For Fire Alarm	2002	742		20	37	37	96	21
22	Electric Smoke Detectors	2002	1,103		20	55	55	142	22
23	Install Splitters	2002	955		20	48	48	123	23
24	Bitumen Roof	2002	1,150		20	58	58	144	24
25	Carpet	2002	3,505		20	501	501	1,335	25
26	Flooring	2002	986		20	66	66	164	26
27	Sign	2002	2,794		20	279	279	675	27
28	Repair Driveway And Lot	2002	2,465		20	164	164	370	28
29	Telephone Service	2002	650		20	33	33	73	29
30	Telephone Service	2002	983		20	49	49	111	30
31	Telephone Service	2002	840		20	42	42	95	31
32	Wander Guard	2002	6,410		20	321	321	668	32
33	Skokie Paint & Wallpaper	2002	2,540		20	508	508	1,270	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 321,637	\$ 42,802		\$ 15,061	\$ (27,741)	\$ 71,941	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 321,637	\$ 42,802		\$ 15,061	\$ (27,741)	\$ 71,941	1
2	Tile, Toilets, Sinks, Rails, Etc	2002	5,395		20	270	270	270	2
3	Sprinkler Work	2003	1,399		20	70	70	134	3
4	Wallpaper	2003	20,581		20	3,430	3,430	20,581	4
5	Wallpaper Installation	2003	1,200		20	500	500	1,200	5
6	Landscaping	2003	2,390		20	159	159	252	6
7	Wallpaper	2003	9,773		20	4,072	4,072	9,773	7
8	Irrigation System	2003	1,073		20	72	72	107	8
9	Cctv Service	2003	1,509		20	75	75	119	9
10	Telephone Service	2003	1,068		20	107	107	169	10
11	Telephone Service	2003	1,225		20	123	123	194	11
12	Wanderguard	2003	1,564		20	78	78	117	12
13	Wallpaper Installation	2003	1,350		20	675	675	1,350	13
14	Wallpaper Installation	2003	1,455		20	728	728	1,455	14
15	Wallpaper Installation	2003	2,000		20	1,167	1,167	2,000	15
16	Wallpaper Installation	2003	1,380		20	920	920	1,380	16
17	Wallpaper Installation	2003	1,000		20	750	750	1,000	17
18	Awning	2003	3,843		20	192	192	240	18
19	Signage For Awning	2003	1,797		20	90	90	97	19
20	Cubicle Curtains	2003	998		20	100	100	125	20
21	Cctv Service	2003	802		20	40	40	53	21
22	Telephone Service	2003	857		20	86	86	114	22
23	Handrail Hardware	2003	7,245		20	362	362	513	23
24	Telephone Service	2003	922		20	92	92	154	24
25	Cctv Service	2003	938		20	47	47	78	25
26	Telephone Service	2003	999		20	100	100	117	26
27	Flooring	2003	338		20	23	23	26	27
28	Flooring	2003	370		20	25	25	31	28
29	Wanderguard	2003	3,000		20	150	150	300	29
30	Wanderguard	2003	2,314		20	116	116	145	30
31	Telephone/Wanderguard Service	2003	753		20	75	75	100	31
32	Phone System	2003	5,470		20	547	547	1,048	32
33	Over Bed Lights	2003	3,990		20	798	798	1,397	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 410,635	\$ 42,802		\$ 31,100	\$ (11,702)	\$ 116,580	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 410,635	\$ 42,802		\$ 31,100	\$ (11,702)	\$ 116,580	1
2	Over Bed Lights	2003	612		20	122	122	153	2
3	Name Plates	2003	625		20	125	125	135	3
4	Nurses Station, Doors	2003	16,845		20	842	842	1,123	4
5	Cubicle Curtains	2003	20,758		20	2,076	2,076	3,114	5
6	Railing Chair Guard	2003	1,200		20	80	80	80	6
7	Room Id Signs & Sliders	2003	1,763		20	96	96	96	7
8	Walk-In Freezer Compressor	2003	671		20	20	20	20	8
9	Telephone	2004	996		20	100	100	100	9
10	Telephone	2004	972		20	97	97	97	10
11	Telephone	2004	797		20	80	80	80	11
12	Drywall And Hardware	2004	6,818		20	284	284	284	12
13	Telephone	2004	621		20	52	52	52	13
14	Telephone	2004	844		20	70	70	70	14
15	Telephone	2004	753		20	63	63	63	15
16	Telephone	2004	960		20	80	80	80	16
17	Light Fixtures And Outlets	2004	3,566		20	178	178	178	17
18	Telephone	2004	938		20	63	63	63	18
19	Telephone	2004	908		20	61	61	61	19
20	Fixtures Outlets	2004	2,236		20	75	75	75	20
21	Architectural Professional Services	2004	1,671		20	139	139	139	21
22	Fire Equipment	2004	955		20	91	91	91	22
23	Nurse Call	2004	811		20	36	36	36	23
24	Tile	2004	2,436		20	81	81	81	24
25	Light Fixtures	2004	2,945		20	74	74	74	25
26	Wallpaper	2004	490		20	204	204	204	26
27	Carpet	2004	1,545		20	92	92	92	27
28	Telephone	2004	599		20	25	25	25	28
29	Telephone	2004	621		20	26	26	26	29
30	Improvement	2004	1,600		20	27	27	27	30
31	Light Fixtures	2004	9,466		20	158	158	158	31
32	Telephone	2004	550		20	18	18	18	32
33	Cable Runs	2004	1,589		20	20	20	20	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 498,796	\$ 42,802		\$ 36,655	\$ (6,147)	\$ 123,495	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 498,796	\$ 42,802		\$ 36,655	\$ (6,147)	\$ 123,495	1
2	Roof	2004	2,200		20	18	18	18	2
3	Telephone Service Work	2004	931		20	12	12	12	3
4	Fire Alarm System Work	2004	742		20	9	9	9	4
5	Wanderguard Service Work	2004	750		20	6	6	6	5
6	Telephone Service Work	2004	808		20	7	7	7	6
7	Telephone Service Work	2004	908		20	4	4	4	7
8	Telephone Service Work	2004	821		20	3	3	3	8
9	Cubicle Curtain	2004	2,996		20	137	137	137	9
10	5 Ton Condenser	2004	933		20	109	109	109	10
11	Heating Unit	2004	1,325		20	88	88	88	11
12	Signaling Device	2004	879		20	44	44	44	12
13	Repair Alarm System	2004	956		20	32	32	32	13
14	Concrete Work	2004	625		20	21	21	21	14
15	Signaling Device	2004	879		20	26	26	26	15
16	Electrical Work	2004	695		20	12	12	12	16
17	Electrical Work	2004	599		20	10	10	10	17
18	Landscaping	2004	935		20	8	8	8	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 516,777	\$ 42,802		\$ 37,201	\$ (5,601)	\$ 124,041	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$516,777	\$42,802		\$37,201	\$(5,601)	\$124,041	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$		4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	7257 N. Lincoln LLC		2004		\$ 37,000	\$ 949	35	\$ 1,057	\$ 108	\$ 1,189	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Allocation - NuCare Services Corpp		2003		1,201	31	20	60	29	67	9
10	Allocation - NuCare Services Corpp		2004		24,329	802	20	864	62	865	10
11											11
12	Allocation - 7257 N. Lincoln Avenue LLC		2004		735	147	20	18	129	18	12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$63,265	\$1,929		\$1,999	\$328	\$2,139	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$329,943	\$57,497	\$55,236	\$(2,261)	10	\$125,413	71
72	Current Year Purchases	139,435	10,751	11,307	556	10	11,307	72
73	Fully Depreciated Assets	9,457				10	9,457	73
74								74
75	TOTALS	\$478,835	\$68,248	\$66,543	\$(1,705)		\$146,177	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76				\$	\$	\$	\$		\$
77									
78									
79									
80	TOTALS			\$	\$	\$	\$		\$

E. Summary of Care-Related Assets					1	2
		Reference				Amount
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)				\$999,723
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)				\$111,050
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)				\$103,744
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)				\$(7,306)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)				\$270,218

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Forest Villa Ltd.
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$1,002,182			3
4	Additions							4
5								5
6								6
7	TOTAL				\$1,002,182			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease.
- 

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☐ NO
16. Rental Amount for movable equipment: \$556
- Description:See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility Use	1999 Ford Van	\$300 / 314	\$3,928	17
18	Facility Use	2001 Chevy Silverado	485 / 490	5,825	18
19	Allocation from NuCare			3,625	19
20					20
21	TOTAL		\$	13,378	21

10. Effective dates of current rental agreement:

Beginning  
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$
13.	/2006	\$
14.	/2007	\$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

D. NUMBER OF AIDES TRAINED

ALLOCATION OF COSTS (d)

In the box below record the amount of income your facility received training aides from other facilities.

		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 286,782	\$		\$ 286,782	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			40,369			40,369	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 01	hrs	693		283,449			284,142	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				411,921		411,921	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental					29,075	124,250		153,325	13
14	TOTAL			\$ 693		\$ 639,675	\$ 536,171		\$ 1,176,539	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT



This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 286,938	\$	1
2	Cash-Patient Deposits	1,000		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,619,185		3
4	Supply Inventory (priced at )	10,000		4
5	Short-Term Investments			5
6	Prepaid Insurance	96,000		6
7	Other Prepaid Expenses	125,250		7
8	Accounts Receivable (owners or related parties)	1,553,364		8
9	Other(specify): See Attached Schedule	11,492		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,703,229	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	433,644		15
16	Equipment, at Historical Cost	426,904		16
17	Accumulated Depreciation (book methods)	(281,422)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 579,126	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,282,355	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 710,558	\$	26
27	Officer's Accounts Payable	112,235		27
28	Accounts Payable-Patient Deposits	750		28
29	Short-Term Notes Payable	2,068,611		29
30	Accrued Salaries Payable	306,200		30
31	Accrued Taxes Payable (excluding real estate taxes)	29,365		31
32	Accrued Real Estate Taxes(Sch.IX-B)	97,794		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	28,097		35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	199,203		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,552,813	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	See Attached Schedule			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,552,813	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 729,542	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,282,355	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 803,459	1
2	Restatements (describe):		2
3	See Attached	12,338	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 815,797	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(86,255)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (86,255)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 729,542	24 *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Forest Villa Nrsg. & Rehab Ctr.**# **0045534**Report Period Beginning: **01/01/04**Ending: **12/31/04**

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 7,799,071	1
2	Discounts and Allowances for all Levels	(400,191)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,398,880	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,425,144	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,425,144	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	15,432	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	782,701	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	39,200	19
20	Radiology and X-Ray	21,950	20
21	Other Medical Services	103,560	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 962,843	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	853	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 853	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	155	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 155	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 9,787,875	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,407,896	31
32	Health Care	3,750,070	32
33	General Administration	1,869,509	33
	<b>B. Capital Expense</b>		
34	Ownership	1,533,978	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	1,196,289	35
36	Provider Participation Fee	116,388	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 9,874,130	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(86,255)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (86,255)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,881	1,987	\$ 77,996	\$ 39.25	1
2	Assistant Director of Nursing	2,009	2,091	62,889	30.08	2
3	Registered Nurses	38,084	41,470	1,074,719	25.92	3
4	Licensed Practical Nurses	18,233	19,672	422,754	21.49	4
5	Nurse Aides & Orderlies	103,841	109,886	1,247,887	11.36	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	48	48	693	14.44	7
8	Rehab/Therapy Aides	9,858	10,432	118,471	11.36	8
9	Activity Director	3,842	4,223	62,475	14.79	9
10	Activity Assistants	8,794	9,159	85,075	9.29	10
11	Social Service Workers	6,586	6,836	149,865	21.92	11
12	Dietician	1,897	2,091	47,032	22.49	12
13	Food Service Supervisor					13
14	Head Cook	6,071	6,637	72,440	10.91	14
15	Cook Helpers/Assistants	20,330	21,807	173,381	7.95	15
16	Dishwashers					16
17	Maintenance Workers	4,801	5,223	75,656	14.49	17
18	Housekeepers	19,137	20,623	178,804	8.67	18
19	Laundry	7,153	7,696	60,798	7.90	19
20	Administrator	3,034	3,263	105,864	32.44	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,076	9,642	79,583	8.25	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,883	6,111	96,370	15.77	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	59	59	2,066	35.02	33
34	TOTAL (lines 1 - 33)	270,617	288,956	\$ 4,194,818 *	\$ 14.52	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	198	\$ 9,044	01-03	35
36	Medical Director	monthly	96,500	09-03	36
37	Medical Records Consultant	99	4,257	10-03	37
38	Nurse Consultant	405	10,121	10-03	38
39	Pharmacist Consultant	monthly	4,314	10-03	39
40	Physical Therapy Consultant	34	1,588	10a-03	40
41	Occupational Therapy Consultant	13	604	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	58	3,074	11-03	44
45	Social Service Consultant	84	4,452	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	890	\$ 133,954		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	8	\$ 384	10-03	50
51	Licensed Practical Nurses	290	10,760	10-03	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	298	\$ 11,144		53

SEE ACCOUNTANTS' COMPILATION REPORT

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Julie Olds	Administrator	0	\$ 43,710	Workers' Compensation Insurance	\$	80,703	IDPH License Fee	\$ 1,820
David Hartman	Administrator	10	17,715	Unemployment Compensation Insurance		39,095	Advertising: Employee Recruitment	54,960
Mark Murphy	Administrator	0	44,439	FICA Taxes		309,243	Health Care Worker Background Check	
				Employee Health Insurance		78,646	(Indicate # of checks performed 27 )	324
				Employee Meals		65,660	Dues	11,985
				Illinois Municipal Retirement Fund (IMRF)*			Subscriptions	1,043
				Payroll Taxes Reimbursed		221	Advertising & Promotion	198,850
				Other Employee Benefits		25,404	Yellow Page Advertising	1,340
				Life Insurance		291	Licenses & Inspections	3,505
				401K Matching Expense		4,450	See Supplemental Schedule	4,452
							Less: Public Relations Expense (	
							Non-allowable advertising	(198,850)
							Yellow page advertising	(1,340)
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$	105,864		TOTAL (agree to Sch. V, line 20, col. 8)	
B. Administrative - Other						\$		78,089
				TOTAL (agree to Schedule V, line 22, col.8)				
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**		
Vendor/Payee	Type	Amount		Description	Line #	Amount	Description	Amount
Giftrap Corp	Computer Services	\$	6,063			\$	Out-of-State Travel	\$
CDW Computer Center	Computer Services		2,379					
HDSI	Computer Services		6,479					
PSD Solutions	Computer Services		10,941				In-State Travel	
Personnel Planners	Unemployment Consult.		1,215					
Frost, Ruttenberg & Rothblatt	Accounting		24,245					
Puchasing Plus	Purchasing Services		600					
various - see attached	Legal		54,280				Seminar Expense	6,686
	Appraisal		3,500				Allocation from NuCare	909
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
\$ 109,702								\$ 7,595

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)Are nursing employees (RN,LPN,NA) represented by a union?Yes
- (2)Are there any dues to nursing home associations included on the cost report?Yes  
If YES, give association name and amount.Illinois Council on Long Term Care \$12084
- (3)Did the nursing home make political contributions or payments to a political action organization?Yes  
If YES, have these costs been properly adjusted out of the cost report?Yes
- (4)Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?No  
If YES, what is the capacity?
- (5)Have you properly capitalized all major repairs and equipment purchases?Yes  
What was the average life used for new equipment added during this period?10 yrs
- (6)Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.\$24,011Line10
- (7)Have all costs reported on this form been determined using accounting procedures consistent with prior reports?Yes  
If NO, attach a complete explanation.
- (8)Are you presently operating under a sale and leaseback arrangement?No  
If YES, give effective date of lease.
- (9)Are you presently operating under a sublease agreement?YESXNO
- (10)Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YESNOX  
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11)Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.\$116,388  
This amount is to be recorded on line 42 of Schedule V.
- (12)Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?No  
If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13)Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?Yes
- (14)Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?No  
For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.\$65,660  
Has any meal income been offset against related costs?NoIndicate the amount.\$
- (16)Travel and Transportation  
a. Are there costs included for out-of-state travel?No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents?No  
If YES, please indicate the amount of income earned from such a program during this reporting period.\$  
c. What percent of all travel expense relates to transportation of nurses and patients?100% ln 14  
d. Have vehicle usage logs been maintained?No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use?Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?Yes  
g. Does the facility transport residents to and from day training?No  
Indicate the amount of income earned from providing such transportation during this reporting period.\$
- (17)Has an audit been performed by an independent certified public accounting firm?No  
Firm Name:The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?  
If no, please explain.
- (18)Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?Yes
- (19)If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?Yes  
Attach invoices and a summary of services for all architect and appraisal fees.